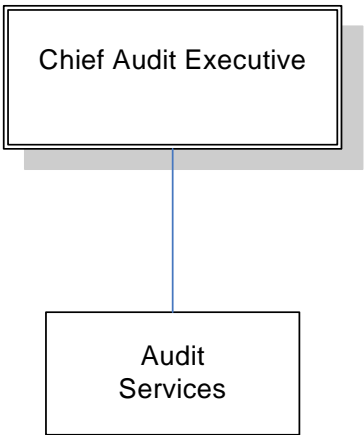




# Office of Internal Audit



## INTERNAL AUDITOR

### Department Mission

The Office of Internal Audit provides independent, objective assurance and consulting activities that assist both policy makers and program managers in providing high-quality services in a manner that is accountable, efficient, effective, and ethical.

Internal Audit is a corporate governance cornerstone, along with the Mayor and Metro Council.

### Programs and Services

The Office of Internal Audit provides Internal Auditing Services for Metro Louisville Government. This includes 1) Assurance Services reviewing operations, policies, and procedures to ensure that the appropriate control structure is in place and that business risks are considered, 2) Consulting Services for requestors to help address specific issues and concerns, 3) Information Technology Auditing Services to help ensure that electronic information is processed as intended, data integrity is maintained, and the control structure is effective and 4) Integrity Services involving the investigation of allegations of employee misconduct or non-violent criminal acts involving Metro Government resources.

## Goals & Indicators

### Goals

- Provide professional internal auditing services that incorporate best practices of industry and adhere to standards
- Deliver internal auditing services that contribute to:
  - Accomplishment of business objectives and goals;
  - Effectiveness and efficiency of operations and programs;
  - Reliability of financial information;
  - Compliance with applicable laws and regulations;
  - Safeguarding of assets

### Indicators

- Develop an audit plan that incorporates business risk so that resources are allocated to critical areas
- Continuous improvement of internal auditing services through use of technology and implementation of professional best practices
- Allocate resources to value-added initiatives requested by the Mayor, Council, Cabinet Secretaries, or Department Directors
- Participate in steering committees, task forces, Metro Solutions work teams and other opportunities for proactive input
- Meet professional standards for training requirements for all staff (80 hours every 2 years)
- Grow IT audit services through use of cosourcing arrangements and other skill set augmentation techniques

**Internal Auditor****Budget Summary**

	Original Budget 2003-2004	Current Estimated 2003-2004	Mayor's Recommended 2004-2005	Council Approved 2004-2005
General Fund Appropriation	695,200	695,200	677,400	677,400
Total Revenues:	695,200	695,200	677,400	677,400
Personal Services	566,200	566,600	579,900	579,900
Contractual Services	80,000	45,200	45,700	45,700
Supplies	5,000	4,700	5,000	5,000
Equipment/Capital Outlay	4,000	2,600	4,000	4,000
Interdepartment Charges	3,300	39,200	6,100	6,100
Other Expenses	36,700	36,700	36,700	36,700
Total Expenditures:	695,200	695,000	677,400	677,400
Expenditures By Activity				
Internal Auditor	695,200	695,000	677,400	677,400
Total Expenditures:	695,200	695,000	677,400	677,400

Internal Auditor	Position Detail	
	Mayor's Recommended FY2004-2005	Council Approved FY2004-2005
<b>Position Allocation (in Full-Time Equivalents)</b>		
Full-Time	9	9
Permanent Part-Time	0	0
Seasonal/Other	0	0
<b>Total Positions</b>	9	9
<b>PROGRAMS</b>		
<i><b>Internal Auditor</b></i>		
Full-Time	9	9
Permanent Part-Time	0	0
Seasonal/Other	0	0
<b>Total Positions</b>	9	9
Title		
Administrative Assist II	1	1
Assistant Director	1	1
Int Audit-Audit Manager	1	1
Internal Audit-Auditor II	5	5
Internal Auditor	1	1